AMENDMENTS TO THE SPECIFICATION

Kindly replace the Title of the Invention with the following amended Title of the Invention:

Trench Structure and Method of Forming the Same

Kindly amend the Abstract of the Disclosure as indicated below. A clean copy of the amended Abstract of the Disclosure is attached at page 10 of this paper.

A trench structure of a semiconductor device includes and method for semiconductor device isolation are disclosed, including first and second regions of a substrate having first and second trenches, respectively, the first trench having an aspect ratio larger than that of the second trench, a first insulation material on a bottom and sidewalls of the first trench forming a first sub-trench in the first trench, a second insulation material completely filling the first sub-trench, a third insulation material formed on a bottom and sidewalls of the second trench forming a second sub-trench in the second trench, a fourth insulation material formed on a bottom and sidewalls of the second sub-trench, and a fifth insulation material completely filling a third sub-trench formed in the second sub-trench by the fourth insulation material.

Trench structures may be formed in high and low aspect ratio trenches in a substrate without the generation of voids therein.